

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
BUDGET AGENCY					
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11, Appendix C	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the US Government. The title is assigned by OMB.	OMB Circular No. A-11, Appendix C	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E- Executive Branch L- Legislative Branch J- Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
BUDGET BUREAU					
Budget_Agency_Code	A unique code for a department, agency, or establishment of the US Government. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Bureau code uniquely represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3 and Appendix C	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11, Appendix C	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
BUDGET ACCOUNT					
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Bureau code uniquely represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3 and Appendix C	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional sub-division of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of Budget Formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned to a Budget Account. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (TFM 2-1500).	1- General Fund 2- Special Fund 3- Public Enterprise Fund 4- Intra-governmental Revolving or Management Fund 5- Trust (non-revolving) Fund 6- Trust Revolving Fund 7- Consolidated Working Funds	2/A	SF 133, P&F	OMB

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays and receipts. (The Budget System and Concepts and Glossary of the President's Budget.)	On- On Budget Off- Off Budget Fin- Financing Account GSE- Government Sponsored Enterprise	3/A	SF 133, P&F	OMB
B_Pub_Treasury_Department_Code	The Primary Treasury Agency code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Part 2 —Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_Main_Code	The Primary Treasury Account code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Part 2 —Chapter 1500, OMB Circular No. A- 11	4/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y- Yes N- No	1/A	General Admin	OMB
Receipt_Class_Type	Used to distinguish between different kinds of receipt. (e.g., offsetting vs governmental receipts; e.g., intra-governmental and proprietary)	To be determined	3/A	General Admin	OMB, Treasury
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	Treas- Treasury Public- Public Both- Both	6/A	FMS 2108, P&F	Treasury
Default_BEACategory	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or split.	Disc- Discretionary Mand- Mandatory Split- Split	5/A	P&F	OMB, Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Default_Function	Classification of data according to major purpose served (e.g. income security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
FEDERAL ACCOUNT SYMBOL					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. The code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Code combination have been previously used to identify a Federal Account Symbol used for different purposes. The code is assigned by the Department of the Treasury.	To be determined	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the US Government. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Bureau code uniquely represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11, Section 20.3 and Appendix C	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget account, which is an administrative or functional sub-division of a Budget agency and sometimes a Budget bureau. Budget accounts are the basic building blocks of Budget. The code is assigned by OMB.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury
Budget_Publication_Flag	Indicates whether the Federal Account Symbol is printed in the President's Budget. Each Budget Account published in the President's Budget may contain more than one Federal Account Symbol.	Y- Federal Account Symbol printed in President's Budget N- Federal Account Symbol not printed in President's Budget	1/A	P&F	OMB
Financing_Account_Indicator	Indicates whether the Federal Account Symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D- Direct G- Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal Account Symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
End_Date	Date when all Treasury Appropriation/Fund Symbols corresponding to the Federal Account Symbol have been canceled. In most cases, this attribute will be blank or null. For example, an agency is terminated and all its associated Treasury Appropriation/Fund Symbols have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal Account Symbol used for different purposes.	To be determined	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Fiscal_Year1	For multi-year Treasury Appropriation/Fund Symbols only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multi-year Treasury Appropriation/Fund Symbols, the last year of funds availability under law that a TAFS may incur new obligations. For no year Treasury Appropriation/Fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M- M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Availability_Type	Distinguishes between annual, multi-year, and no-year periods of obligational authority. Derived on Fiscal Year 1 and Fiscal Year 2.	A- Annual M- Multi-year X- No year	1/A	SF 133	Derived

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Disbursing_Authority_End_Date	The last fiscal year in which a TAFS may disburse funds, i.e., expired accounts that are authorized by law to make disbursements beyond the normal five year period.	N/A	10/A	SF 133, FMS 2108	Treasury, Agency
Report_Submission_Flag	Indicates whether or not the Treasury Appropriation/Fund Symbol submits budget execution information to OMB and Treasury.	Y- Yes N- No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
TAFS_SPLIT					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal Account Symbol used for different purposes.	To be determined	2/A	SF 133, FMS 2108	OMB, Treasury
Allocation_Transfer_Agency	The Treasury Department Code of the agency receiving funds based on an inter-agency agreement. The agency transferring the funds reports the financial information since the funds are appropriated and apportioned to that agency. These transfers normally benefit the parent account, and the spending agency reports back to the parent agency for budgetary reporting.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multi-year funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multi-year funds, the last year of funds availability under law that a TAFS may incur new obligations. For no year Treasury Appropriation/Fund Symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M- M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
TAFS_Split_Code	Normally, filled with zero to indicate no split. When used, indicates an OMB/Treasury defined sub-divisions of a Treasury Appropriation/Fund Symbol.	N/A	3/A	SF 133, FMS 2108	OMB, Treasury, Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
TAFS_Split_Title	The title of a TAFS Split assigned by OMB or Treasury. The TAFS Split Title is normally null or blank, and is only filled in when a split is used.	N/A	125/A	SF 133	OMB, Treasury, Agency
S_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
S_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
S_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
SGL ACCOUNT					
SGL_Account_Number	A unique code that represents a Standard General Ledger (SGL) account. An SGL account is used to record, classify, and report accounting events in a uniform manner government-wide. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary.)	Treasury Financial Manual Supplement No. 2 (S2)	4/A	SF 133, FMS 2108, P&F	SGL Board
SGL_Account_Title	Name of the SGL account.	Treasury Financial Manual Supplement No. 2 (S2)	125/A	SF 133, FMS 2108, P&F	SGL Board
Report_Fiscal_Year	Fiscal year that an SGL account is valid for.	4-digit year	4/A	N/A	N/A
Normal_Balance_Indicator	Normal condition of the balance in an SGL account. (debit or credit)	D- Debit C- Credit	1/A	SF 133, FMS 2108, P&F	SGL Board
SGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
SGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
SGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
DETAILED FINANCIAL INFORMATION					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury..	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Code combination have been previously used to identify a Federal Account Symbol used for different purposes.	To be determined	2/A	SF 133, FMS 2108, P&F	Agency
Allocation_Transfer_Agency	The Treasury Department Code of the agency receiving funds based on an inter-agency agreement. The agency transferring the funds reports the financial information since the funds are appropriated and apportioned to that agency. These transfers normally benefit the parent account, and the spending agency reports back to the parent agency for budgetary reporting.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other agency involved in the non-expenditure, direct transfer. Since these funds normally benefit the receiving account, there is no interagency agreement. Funds are appropriated to the transferring agency, but are apportioned to the receiving agency.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Direct_Transfer_Account	The Treasury Account Main Code of the other account involved in the non-expenditure, direct transfer. Since these funds normally benefit the receiving account, there is no interagency agreement. Funds are appropriated to the transferring account, but are apportioned to the receiving account.	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is To or From another Treasury agency or Account.	F- From T- To	1/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year1	For multi-year funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year2	For annual and multi-year funds, the last year of funds availability under law that a TAFS may incur new obligations. For no year Treasury Appropriation/Fund Symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M- M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Split_Code	Normally, filled with zero to indicate no split. When used, indicates an OMB/Treasury defined sub-divisions of TAFS.	N/A	3/A	SF 133, FMS 2108	Agency
SGL_Account_Number	A unique code that represents a Standard General Ledger (SGL) account. An SGL account is used to record, classify, and report accounting events in a uniform manner government-wide. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Supplement No. 2 (S2)	4/A	SF 133, FMS 2108, P&F	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Begin_End_Indicator	Indicates whether the balance of an SGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B- Begin Balance E- End Balance	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarts (category A) or by other specified time periods, programs, activities, projects, objects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular A-34)	A- Category A B- Category B C- Not subject to apportionment	1/A	SF 133	Agency
Apportionment_Category_B_Sub_Code	The code for each administrative subdivision of a category B apportionment.	N/A	4/A	SF 133	OMB, Agency
Reimbursable_Flag	Indicates whether the amount is financed by offsetting collections in return for goods and services provided by the TAFS. (OMB Circular A-34)	R- Reimbursable D- Direct	1/A	SF 133, P&F	Agency
Availability_Indicator	Indicates whether a budgetary resource is available for obligation in the current period, will be available in a subsequent period, or is unavailable.	C- Available in current period S- Available in subsequent period U- Unavailable	1/A	SF 133, P&F	Agency
Legislation_Indicator	Indicates the type of legislation that provides budget authority.	A- Appropriation Act C- Continuing Resolution S- Supplemental Appropriation	1/A	SF 133	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a Treasury Appropriation/Fund Symbol is provided with new no year budget authority. Used only for no year Treasury Appropriation/Fund Symbols in order to distinguish outlays from new obligational authority from outlays from carried forward balances.	4-digit year	4/A	P&F	Agency
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D- Definite I- Indefinite	1/A	P&F, FMS 2108	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	Disc - Discretionary Mand - Mandatory ED - Emrgncy/Disc.	5/A	P&F	Agency
Transaction_Partner	Indicates type of entity involved in transaction.	Fed - Federal Government NonFed - Non- Federal Government Excp - Exception	6/A	SF 133, FMS 2108, P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	Treas- Treasury Public- Public	6/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that portion of the appropriation that was advanced from a future year, or was made available in a prior year.	S- From Subsequent P- In Prior	1/A	SF 133, P&F	Agency
Authority_Type	Type of Budgetary resource. Used to distinguish unobligated balances or new budget authorities in a context of rescissions and reductions. In certain agencies, also used to distinguish obligations made under contract authority from other types of authority.	1- Appropriation 2- Advance Appropriation 3- Borrowing Authority 4- Contract Authority 5- Re-appropriation 6- Spending Authority From Offsetting Collections 7- Proceeds of Loan Asset Sales With Recourse	2/A	SF 133, FMS 2108, P&F	Agency
Current_Permanent_Indicator	Indicates whether the budget authority is current or permanent. Current authority requires Congressional appropriation action on new budget authority for year involved. Permanent becomes available pursuant to standing provisions of the law without further action by Congress.	C- Current P- Permanent	1/A	P&F	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Liquidation_Flag	Indicates that adjustments are being made in subsequent years to deficient Treasury Appropriation/Fund Symbols. (e.g., adjustments to a 95 account may be made in 96 and 97)	Y- Yes N- No	1/A	P&F	Agency
Deficiency_Flag	Indicates that an apportionment is deficient.	Y- Yes N- No	1/A	P&F	Agency
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 90th Law of the 103rd Congress would be PL 103-90.	N/A	7/A	SF 133, FMS 2108	Agency
Function	Classification of data according to major purpose served. (e.g., income security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	Agency
Amount	The balance of SGL account in combination with any related attributes.	Amount	17, 2	SF 133, FMS 2108, P&F	Agency
Balance_Indicator	Indicates whether the money gets debited or credited to the SGL account.	D- Debit C- Credit	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
DETAILED FINANCIAL INFORMATION FOOTNOTE					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Part 2 – Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal Account Symbol used for different purposes.	To be determined	2/A	SF 133, FMS 2108, P&F	Agency
Allocation_Transfer_Agency	The Treasury Department Code of the agency receiving funds based on an inter-agency agreement. The agency transferring the funds reports the financial information since the funds are appropriated and apportioned to that agency. These transfers normally benefit the parent account, and the spending agency reports back to the parent agency for budgetary reporting.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other agency involved in the non-expenditure, direct transfer. Since these funds normally benefit the receiving account, there is no interagency agreement. Funds are appropriated to the transferring agency, but are apportioned to the receiving agency.	Treasury Financial Manual Part 2 – Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Report_Fiscal_Month	Month at end of period covered by report.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year1	For multi-year funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year2	For annual and multi-year funds, the last year of funds availability under law that a TAFS may incur new obligations. For no year Treasury Appropriation/Fund Symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M- M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Split_Code	Normally, filled with zero to indicate no split. When used, indicates an OMB/Treasury defined sub-divisions of TAFS.	N/A	3/A	SF 133, FMS 2108	Agency
SGL_Account_Number	A unique code that represents a Standard General Ledger (SGL) account. An SGL account is used to record, classify, and report accounting events in a uniform manner government-wide. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary.)	Treasury Financial Manual Supplement No. 2 (S2)	4/A	SF 133, FMS 2108, P&F	Agency
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	To be determined	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	To be determined	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	N/A
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
DFI_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
APPORTIONMENT CATEGORY B TEXT					
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal Account Symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Part 2 -- Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Part 2 -- Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal Account Symbol used for different purposes.	To be determined	2/A	SF 133, FMS 2108, P&F	Agency
Allocation_Transfer_Agency	The Treasury Department Code of the agency receiving funds based on an inter-agency agreement. The agency transferring the funds reports the financial information since the funds are appropriated and apportioned to that agency. These transfers normally benefit the parent account, and the spending agency reports back to the parent agency for budgetary reporting.	Treasury Financial Manual Part 2 -- Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year1	For multi-year funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year2	For annual and multi-year funds, the last year of funds availability under law that a TAFS may incur new obligations. For no year Treasury Appropriation/Fund Symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M- M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Split_Code	Normally, filled with zero to indicate no split. When used, indicates an OMB/Treasury defined sub-divisions of TAFS.	N/A	3/A	SF 133, FMS 2108	Agency
SGL_Account_Number	A unique code that represents a Standard General Ledger (SGL) account. An SGL account is used to record, classify, and report accounting events in a uniform manner government-wide. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary.)	Treasury Financial Manual Supplement No. 2 (S2)	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
CatB_Text	The text description associated with Detailed Financial Information that has been provided a Category B apportionment.	N/A	To be determined	SF 133	Agency
CatB_User_Stamp	Who last updated the record.	N/A	3/A	N/A	N/A

Attribute Name	Attribute Definition	Domain	OMB/ Treasury System Characters	Reference	Data Supplied By
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	N/A
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	N/A